

## **ABSTRACT**

*The purpose of this research aims to know the application before and after activity based budgeting and to know the implementation of activity based budgeting on operational cost efficiency. The object of this research is PT. Safe Sinar Global located in Bekasi. This research use quantitative descriptive method in analyzing the company's financial statements.*

*The results of this research indicate that the implementation of activity based budgeting based on time driven activity based costing is better than traditional based budgeting, because the traditional based budgeting method still use only one trigger for cost which results in a large difference in operating cost. In addition activity based budgeting in the preparation of the ration is more accurate and efficient for operational cost.*

**Keywords** : *traditional based budgeting, activity based budgeting, operational cost efficiency*



## ABSTRAK

Tujuan penelitian ini untuk mengetahui penerapan sebelum dan sesudah *activity based budgeting* serta untuk mengetahui penerapan *activity based budgeting* terhadap efisiensi biaya operasional. Objek penelitian ini adalah PT. Safe Sinar Global yang berlokasi di Bekasi. Penelitian ini menggunakan metode deskriptif kuantitatif dalam menganalisis laporan keuangan perusahaan.

Hasil penelitian ini menunjukkan bahwa penerapan *activity based budgeting* berdasarkan *time driven activity based costing* lebih baik dibandingkan dengan *traditional based budgeting* yang berdasarkan *traditional activity based costing*, karena metode *traditional based budgeting* masih menggunakan satu pemicu biaya saja yang mengakibatkan selisih biaya operasional. Selain itu *activity based budgeting* dalam penyusunan penggarannya lebih akurat dan efisien terhadap biaya operasional.

**Kata kunci:** *traditional based budgeting*, *activity based budgeting*, efisiensi biaya operasional

